

THE STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
PROPRIETORSHIP BUSINESS PROFITS TAX RETURN

1990  
OFFICE USE ONLY

For the CALENDAR year or other tax year beginning                and ending                 
mo day yr mo day yr

Due Date for CALENDAR year is on or before April 16, 1991 or 15th day of 4th month after the close of the fiscal period.

**STEP 1**

Place  
LABEL HERE  
Otherwise,  
please print  
or type

Last Name	First name & initial	SOCIAL SECURITY NUMBER
SPOUSE'S Last name	First name & initial	SPOUSE'S SOCIAL SECURITY NUMBER
Number and Street		PRINCIPAL BUSINESS ACTIVITY CODE
City or Town, State and Zip Code		FOLLOW FEDERAL SCH. C. INSTRUCTIONS

**STEP 2**

Federal  
Information  
and Special  
Return Type

- ☐ Check here if the IRS made adjustments to your Federal Income Tax Return that you have not previously reported. Submit changes under a separate cover. Use form RP-87. Years covered by IRS Examination       
(See Instructions)
- ☐ INITIAL RETURN      ☐ AMENDED RETURN      ☐ FINAL RETURN      ☐ SHORT PERIOD RETURN
- ONLY CHECK IF THE BOX APPLIES — SEE INSTRUCTIONS

**STEP 3**

**COMPLETE PAGE 2 BEFORE COMPUTING TAX**

**STEP 4**

Figure  
Your Tax

Husband and Wife May NOT combine net results of separately held business organizations.

	COLUMN A Your Income	COLUMN B Spouse's Income
10. Adjusted Gross Business Profits (from page 2, line 9) . . . . .	10.	10.
11. New Hampshire Apportionment Percentage (RP-80, line 5) . . . . .	11.	11.
Interstate Proprietorships must apportion income, see RP-80 instructions. (Express as a decimal to 6 places.)		
12. N.H. Taxable Business Profits (line 10 × line 11) (If a loss attach Form RP-131) 12.	12.	12.
13. (a) New Hampshire Business Profits Tax (line 12 × 8%) . . . . . 13(a)	13(a)	13(a)
(b) Enter the total of line 13(a) columns A & B . . . . . 13(b)	13(b)	13(b)

**STEP 5**

Figure Your  
Credits,  
Interest  
and  
Penalties

14. Credits: (a) Tax paid with Application for Extension . . . . . 14(a)		
(b) Payments from 1990 Declaration of Estimated Tax. . . . . 14(b)		
(c) Credit carried over from prior year . . . . . 14(c)		
(d) Credits allowed under 77-A:5 . . . . . 14(d)		
(e) Payment made with original return (amended returns only) . . 14(e)		
(f) Other Credits or payments (attach schedule). . . . . 14(f)		
15. Balance of Tax Due (line 13(b) less line 14) . . . . . 15.		
16. Additions to Tax: (a) Interest. . . . . 16(a)		
(b) Failure to Pay. . . . . 16(b)		
(c) Failure to File. . . . . 16(c)		
(d) Underpayment of Estimated Tax. . . . . 16(d)		

**STEP 6**


Figure Your  
Balance  
Due or  
Overpayment

17. If your total tax (line 13(b)) plus interest & penalties (line 16) is greater than your credits (line 14) then enter your Balance Due. (If less than \$1.00 do not pay) . . . . . 17.	
(Make check payable to: State of New Hampshire)	
18. If your total tax (line 13(b)) plus interest & penalties (line 16) is less than your credits (line 14) then enter the amount overpaid. . . . . 18.	
19. Apply Overpayment to: (a) Credit on 1991 Estimate . . . . . 19(a)	
(b) Refund: Please allow 12 weeks for processing . . . . . 19(b)	

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**THIS RETURN MUST BE ACCOMPANIED BY A LEGIBLE COPY OF THE APPROPRIATE  
FEDERAL FORM 1040 SCHEDULE(S) C, D, E, F, 4835, and 4797 and/or 6252.**

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which he/she has knowledge.

_____ Your Signature	_____ Date	_____ Signature of paid preparer other than taxpayer	_____ Date
_____ Spouse's Signature	_____ Date	_____ Preparer's Identification Number	
 <b>MAIL TO:</b> DEPT. OF REVENUE ADMINISTRATION RETURNS PROCESSING DIVISION P.O. BOX 637 CONCORD, NH 03302-0637		_____ Preparer Address	
_____ City or Town, State, and Zip Code			

Federal Schedules C, D, E, F, Form 4835 or 4797, and/or 6252 as applicable to you, must be completed prior to filling out your New Hampshire Return.

	COLUMN A Your Income	COLUMN B Spouse's Income
<b>1. PROFIT OR (LOSS) FROM BUSINESS</b>		
(a) Net profit or LOSS (Federal Form 1040, Sch C, line 30) . . . . .	1(a)	1(a)
(b) Jobs Credit (Federal Form 5884, line 2) . . . . .	1(b)	1(b)
(c) Total (1(a) — 1(b)) . . . . .	1(c)	1(c)

<b>2. RENTAL INCOME OR (LOSS)</b>		
(a) Income or Loss From <b>Rental Activity</b> (Federal Form 1040, Sch. E, line 22 columns A + B + C) . . . . .	2(a)	2(a)
(b) Net Farm Rental Profit or LOSS (Federal Form 4835, Net Farm Rental profit or loss) . . . . .	2(b)	2(b)
(c) Jobs Credit (Federal Form 5884, line 2) . . . . .	2(c)	2(c)
(d) Total (2(a) + 2(b) — 2(c)) . . . . .	2(d)	2(d)

<b>3. FARM INCOME OR (LOSS)</b>		
(a) Net Farm Profit or LOSS (Federal Form 1040 Sch F, line 36) . . . . .	3(a)	3(a)
(b) Jobs Credit (Federal Form 5884, line 2) . . . . .	3(b)	3(b)
(c) Total (3(a) - 3(b)) . . . . .	3(c)	3(c)

**4. NET GAIN OR (LOSS) FROM SALE OF ASSETS HELD FOR USE IN BUSINESS, FARMING AND/OR RENTAL PURPOSES (SEE INSTRUCTIONS)** Attach schedule if additional space is needed.

(1) Description of Property	(2) Gains or Losses	(3) Accumulated Passive Loss	(4) Total Column 2 + 3	(5) Total Attributed To You	(6) Total Attributed To Spouse
(a) _____					
(b) _____					
(c) _____					
(d) _____					
(e) TOTAL				4(e)	4(e)

**5. INSTALLMENT GAIN OR (LOSS)** Attach schedule if additional space is needed.

(1) Date of Original Sale Mo Day Year	(2) Taxable Gains or Losses	(3) Accumulated Passive Loss	(4) Total Column 2 & 3	(5) Total Attributed To You	(6) Total Attributed To Spouse
(a) _____					
(b) _____					
(c) _____					
(d) _____					
(e) TOTAL				5(e)	5(e)

<b>6. Gross Business Profits</b> (Combine lines 1(c), 2(d), 3(c), 4(e), and 5(e)) . . . . .	6.		
<b>7. Compensation for Personal Services</b> (See instructions) . . . . .	7.		
<b>8. Other Additions and Deductions per RSA 77-A:4</b> . . . . .	8.		
<b>9. Adjusted Gross Business Profits</b> (Line 6 as adjusted by lines 7 & 8) . . . . .	9.		